

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kristina Kistner
DOCKET NO.: 05-02329.001-R-1
PARCEL NO.: 08-31.0-100-004

The parties of record before the Property Tax Appeal Board are Kristina Kistner, the appellant, and the St. Clair County Board of Review.

The subject property consists of a 5.12 acre tract of land located in Belleville, St. Clair County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant indicated she purchased the subject property for \$15,000 in October 2004. The appellant did not submit a sales contract, a real estate transfer declaration, a settlement statement or any other documentation to support the purported sale price. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$7,425 was disclosed. The subject's assessment reflects an estimated market value of \$22,244 using St. Clair County's 2005 three-year median level of assessments of 33.38%.

In support of the subject's assessment, the board of review submitted a document from the St. Clair County Recorder of Deeds Office and a copy of the subject's warranty deed. The documentation revealed the appellant purchased the subject property for \$25,000 in September 2004. Based on the evidence submitted, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the St. Clair County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	7,425
IMPR.:	\$	0
TOTAL:	\$	7,425

Subject only to the State multiplier as applicable.

parties and subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Property Tax Appeal Board finds the appellant has not overcome this burden.

The Illinois Supreme Court defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). The appellant contends she purchased the subject property for \$15,000 in October of 2004. The Property Tax Appeal Board finds the appellant submitted no documentary evidence such as a sales contract, a real estate transfer declaration, or settlement statement to support the reported sale price. In contrast, the board of review submitted credible documentation indicating the appellant purchased the subject property for \$25,000 in September 2004. The Property Tax Appeal Board finds the board of review submitted the best evidence of the subject property's fair market value. The subject's assessment reflects an estimated market value of \$22,244, which is less than its documented sales price. Therefore, no reduction in the subject's assessment is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate that the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review to be correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.